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FINANCE DEPARTMENT

NOTIFICATION

The 2nd March, 2023

S.R.O. No. 119/2023 — In exercise of the powers conferred by sub-sections (3) and (4) of Section 9, sub-section (1) of Section 11, sub-section (5) of Section 15 and Section 148 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, do hereby make the following further amendments in the notification of the Government of Odisha in the Finance Department No.19873—FIN-CT1-TAX-0022/2017, dated the 29th June, 2017, published in the Extraordinary issue No.1144 of the *Odisha Gazette*, dated the 29th June, 2017 bearing **S.R.O. No. 306/2017**, as amended from time to time, and the last such amendment is made in the notification of the Government of Odisha in the Finance Department No. 33729—FIN-CT1-TAX-0001/2022, dated the 31st December, 2022 published in the Extraordinary issue No.3639 of the *Odisha Gazette*, dated the 31st December, 2022 bearing **S.R.O. No. 800/2022**, namely:—

In the said notification, in paragraph 3, in the *Explanation*, after clause (iv), the following clause shall be inserted, namely:—

“(iv-a) For removal of doubts, it is clarified that any Authority, board or body set-up by the Central Government or State Government including National Testing Agency for conduct of entrance examination for admission to educational institutions shall be treated as an educational institution for the limited purpose of providing services by-way of conduct of entrance examination for admission to educational institutions.”.

2. This notification shall be deemed to have come into force with effect from 1st day of March, 2023.

[No.6853—FIN-CT1-TAX-0005/2023/F.]

By Order of the Governor

DEBASHISH SAHOO

Under-Secretary to Government